

**GAR LIMITED**

**PROXY**

**FOR USE AT THE ANNUAL GENERAL & SPECIAL MEETING OF SHAREHOLDERS ON AUGUST 21, 2018**

**This proxy is solicited on behalf of the management of GAR LIMITED** (the “**Corporation**”). The undersigned, being a shareholder of the Corporation hereby appoints, Mark Binns, Chief Executive Officer and Director of the Corporation, or failing him, Kevin Ma, Chief Financial Officer of the Corporation, or instead of either of them, \_\_\_\_\_, as proxyholder for and on behalf of the undersigned with the power of substitution to attend, act and vote for and on behalf of the undersigned in respect of all matters that may properly come before the annual general and special meeting of the shareholders of the Corporation to be held on, August 21, 2018 (the “**Meeting**”), and at any adjournment or adjournments thereof, to the same extent and with the same power as if the undersigned were personally present at the Meeting or such adjournment or adjournments thereof. The undersigned hereby directs the proxyholder to vote the securities of the Corporation recorded in the name of the undersigned as specified herein.

1.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	To set the number of directors at six (6) for the ensuing year.
2.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Mark Binns as a director of the Corporation.
3.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Michael Vogel as a director of the Corporation.
4.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Kevin Ma as a director of the Corporation.
5.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Desmond Balakrishnan as a director of the Corporation.
6.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Mark Healy as a director of the Corporation.
7.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	The election of Alex Tong as a director of the Corporation.
8.	<b>FOR WITHHOLD</b>	<input type="checkbox"/> <input type="checkbox"/>	To approve the appointment of MNP LLP, Chartered Professional Accountants as auditors of the Corporation for the ensuing year and to authorize the directors to fix the remuneration of the auditors.
9.	<b>FOR AGAINST</b>	<input type="checkbox"/> <input type="checkbox"/>	To pass, with or without variation, a special resolution to approve the change of name of the Corporation to “Netcoins Holdings Inc.,” or such other name as may be determined by the board of directors of the Corporation as more particularly described in the management information circular dated July 18, 2018 (the “Circular”).
10.	<b>FOR AGAINST</b>	<input type="checkbox"/> <input type="checkbox"/>	To pass, with or without variation, a special resolution to approve the Corporation’s continuation from the Province of Ontario into the Province of British Columbia, as more particularly described in the Circular.
11.	<b>FOR AGAINST</b>	<input type="checkbox"/> <input type="checkbox"/>	To consider, and if deemed advisable, to pass, with or without amendment, an ordinary resolution to approve the adoption of a Restricted Share Unit Plan as more particularly described in the Circular.
12.	<b>FOR AGAINST</b>	<input type="checkbox"/> <input type="checkbox"/>	To consider and, if deemed appropriate, pass with or without variation, an ordinary resolution approving, ratifying, and confirming all acts, proceedings, contracts, appointments, elections, payments and by-laws, done, instituted, made and enacted by the directors and officers of the Corporation since the date of the last annual meeting of the Corporation, being September 27, 2017, as the same are set out or referred to in the resolutions of the directors or in the financial statements or otherwise properly enacted, passed, made, done or taken, as more fully described in the Circular.

If any amendments or variations to the matters referred to above or to any other matters identified in the notice of meeting are proposed at the Meeting or any adjournment or adjournments thereof, or if any other matters which are not now known to management should properly come before the Meeting or any adjournment or adjournments thereof, this proxy confers discretionary authority on the person voting the proxy to vote on such amendments or variations or such other matters in accordance with the best judgment of such person. **To be valid, this proxy must be received by the Corporation's transfer agent, Capital Transfer Agency ULC, 390 Bay Street, Suite 920, Toronto, Ontario, M5H 2Y2, Fax Number: 416.350.5008, not later than 48 hours, excluding Saturdays, Sundays and statutory holidays in the City of Toronto, Ontario, prior to the Meeting or any adjournment thereof. Late proxies may be accepted or rejected by the Chairman of the Meeting in his discretion, and the Chairman is under no obligation to accept or reject any particular late proxy.**

This proxy revokes and supersedes all proxies of earlier date.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2018.

**Online Voting Instructions**

\_\_\_\_\_  
Signature of Shareholder

\_\_\_\_\_  
Name of Shareholder (Please Print)

\_\_\_\_\_  
Number of Shares Held

**NOTES AND INSTRUCTIONS**

**THIS PROXY IS SOLICITED BY MANAGEMENT OF THE CORPORATION.**

1. The shares represented by this proxy will be voted. Where a choice is specified, the proxy will be voted as directed. **Where no choice is specified, this proxy will be voted in favour of the matters listed on the proxy.** The proxy confers discretionary authority on the above named person to vote in his or her discretion with respect to amendments or variations to the matters identified in the notice of meeting accompanying the proxy or such other matters which may properly come before the Meeting.
2. Each shareholder has the right to appoint a person other than management designees specified above to represent them at the Meeting. Such right may be exercised by inserting in the space provided the name of the person to be appointed, who need not be a shareholder of the Corporation.
3. Each shareholder must sign this proxy. Please date the proxy. If the shareholder is a corporation, the proxy must be executed by an officer or attorney thereof duly authorized.
4. If the proxy is not dated in the space provided, it is deemed to bear the date of its mailing to the shareholders of the Corporation.
5. If the shareholder appoints any of the persons designated above, **including persons other than Management Designees**, as proxy to attend and act at the Meeting:
  - (a) the shares represented by the proxy will be voted in accordance with the instructions of the shareholder on any ballot that may be called for;
  - (b) where the shareholder specifies a choice in the proxy with respect to any matter to be acted upon, the shares represented by the proxy shall be voted accordingly; and
  - (c) **IF NO CHOICE IS SPECIFIED WITH RESPECT TO THE MATTERS LISTED ABOVE, THE PROXY WILL BE VOTED FOR SUCH MATTERS.**